

A. H. ABRAHAMSON, M. C. MORDECAI, J. S. PEZANT & CO.

JUNE 24, 1842.

Laid upon the table.

MR. RAYNER, from the Committee on Commerce, submitted the following

REPORT :

The Committee on Commerce, to whom were referred the several petitions of A. H. Abrahams, M. C. Mordecai, and John S. Pezant & Co., all of Charleston, South Carolina, report :

The petitions are all of the same character, and the decision upon their merits depends on the same principle. The first petitioner, named Mr. Abrahams, sets forth that he sailed from Charleston for Bremen on the 12th July last, and, on arriving at the latter place, he shipped for Charleston, South Carolina, on account of Mr. I. H. Abrahams, a quantity of goods, which kind of goods, when the petitioner left the United States, were imported free of duty ; that the goods arrived, and were duly entered at the custom-house on the 16th of December, 1841. The petitioner asks to have the duties which were paid on these goods refunded to him, on the ground that he advised their shipment under the supposition that they would be admitted free of duty, and in ignorance of the act of the last session of Congress imposing duties on imports, which went into operation on the 1st of October last.

The second petitioner, named Mr. M. C. Mordecai, states that he did, at some time during the year 1841, (date not stated,) despatch a vessel with instructions to proceed to the port of Malaga, in Spain, and there load with a cargo of fruit ; that, trusting (as he says) to the adherence by Congress to its former practice, the petitioner did not anticipate that the alteration of the tariff would be made to go into operation with such haste. The petitioner further states that, fully believing that ample notice would be given, after the passage of the act, to afford time for it to become known abroad before it would go into effect, he transmitted his orders for the said cargo under the expectation that the fruit would be admitted free of duty. The petitioner states that the said cargo of fruit arrived at Charleston on the 24th of November, 1841 ; and he asks for relief by having the duties on the same refunded to him, on the ground that the order for said fruit was given in ignorance of the fact that Congress would pass a law to go into operation at so early a day.

The third petitioners, named J. S. Pezant & Co., set forth that they are merchants, residing in the city of Charleston, South Carolina ; that, during the last year, they imported into this country from Malaga, in Spain, two assorted cargoes of goods, consisting chiefly of fruit ; both of which cargoes arrived at Charleston, and were duly entered at the custom-house

there, on the 8th day of October, 1841. The petitioners state that, at the time of the departure of these cargoes from Malaga, no information had been received of any change in the laws of the United States in relation to duties on goods imported; nor had they any apprehension or expectation that the goods forwarded by the said vessels would be subjected, in the United States, to any other or higher duties than such as had been previously prescribed by law. The petitioners ask for relief by having the duties paid on these cargoes refunded to them, on the ground that they were shipped in ignorance of the intention of Congress to pass a law to go so early into operation imposing a duty on such articles.

The committee have considered these several applications for relief, and, after having bestowed on them the most careful reflection, have come to the conclusion that they are not cases which require the interference of Congress in granting relief. The committee are aware that there may be precedents of extreme hardship, where, owing to some unavoidable accident, which could not have been foreseen or reasonably suspected, relief has been granted by the refunding of duties; yet they are of opinion that neither of these petitions presents any such case. Congress assembled on the 31st day of May, 1841. It was well known that one of the main objects for which Congress was called together, and which was, at an early period after assembling, brought before them for consideration, was that of remodelling and readjusting our system of duties on imports, for the purpose of meeting the wants of the Treasury. Those, therefore, who ordered importations from abroad should have counted the cost beforehand; and the committee are bound to believe, that although the orders for these goods were given in ignorance of what Congress *would* do, yet that it was with a sense of the risk incurred by what Congress *might*, and what might reasonably have been *supposed* they would do. Again: Congress postponed the operation of this law from the day of its passage (early in September) to the 1st of October. This bill had been long pending before Congress, and that body, no doubt, supposed that, owing to this circumstance, and the probability that all prudent men would inform themselves accordingly, the period of postponement authorized by the bill was long enough.

The grievances complained of by the petitioners are such as are incidental to the uncertainties of trade and commerce. There must be a fixed period within which laws *must* go into operation. Owing to the peculiar circumstances of the case, Congress, at the last session, supposed that the 1st day of October would afford sufficient time to the importers of foreign goods, taking into consideration the long notice which the pending of the law before Congress should have given to all prudent men.

The committee therefore report the following resolution:

Resolved, That the petitioners are not entitled to relief.